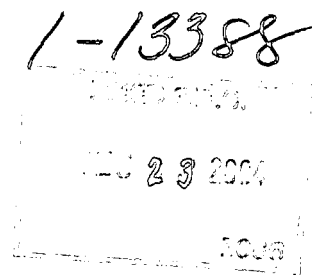


tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com



December 23, 2004



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 - STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

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DEC 28 2004

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FINANCIAL

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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, GUIDANT CORPORATION, Preferred Share Purchase Rights pursuant to Rights Agreement and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 23, 2004.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Paul M. Heston'.